

By Senator Bogdanoff

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1 A bill to be entitled
2 An act relating to communications services taxes;
3 amending s. 202.105, F.S.; revising legislative
4 intent; amending s. 202.11, F.S.; modifying
5 definitions; removing the definitions of the terms
6 "cable service" and "enhanced zip code"; adding
7 definitions for the terms "digital good," "digital
8 service," "Internet access service," and "video
9 service"; amending ss. 202.125, 202.16, 202.20, and
10 202.24, F.S.; conforming provisions to changes in
11 terminology; amending s. 202.195, F.S.; clarifying
12 provisions exempting from the public records law
13 certain proprietary confidential business information
14 held by a local governmental entity for the purpose of
15 assessing the local communications services tax;
16 amending s. 202.22, F.S.; providing an exception to
17 the provision holding a dealer of communications
18 services harmless from liability when the dealer fails
19 to correct a customer's local taxing jurisdiction
20 following notice by the Department of Revenue;
21 eliminating provisions requiring that the department
22 provide a database for determining the local taxing
23 jurisdiction in which a service address is located;
24 amending s. 202.23, F.S.; removing a provision
25 relating to assigning a purchaser to a local taxing
26 jurisdiction, to conform to changes made by the act;
27 amending s. 202.231, F.S.; requiring the Department of
28 Revenue to aggregate monthly and make available to the
29 public on a jurisdiction-by-jurisdiction basis certain

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30 sales and net tax information; amending s. 202.26,
31 F.S.; conforming a cross-reference; eliminating a
32 requirement that the department adopt a rule governing
33 certain databases; amending s. 202.28, F.S.; deleting
34 provisions imposing a penalty against a dealer of
35 communications services which incorrectly assigns a
36 service address, to conform to changes made by the
37 act; amending s. 212.05, F.S.; revising the definition
38 of the term "prepaid calling arrangement"; amending
39 ss. 203.01, 610.118, and 624.105, F.S.; conforming
40 cross-references; providing an effective date.

41
42 Be It Enacted by the Legislature of the State of Florida:

43
44 Section 1. Subsection (1) of section 202.105, Florida
45 Statutes, is amended to read:

46 202.105 Legislative findings and intent.—

47 (1) It is declared to be a specific legislative finding
48 that the creation of this chapter fulfills important state
49 interests by reforming the tax laws to provide a fair,
50 efficient, and uniform method for taxing communications services
51 sold in this state. This chapter is essential to the continued
52 economic vitality of this increasingly important industry
53 because it restructures state and local taxes and fees to
54 account for the impact of federal legislation, industry
55 deregulation, and the multitude of convergence of service
56 offerings that is now taking place among providers offering
57 functionally equivalent communications services in today's
58 marketplace. This chapter promotes the increased competition

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59 that accompanies deregulation by embracing a competitively
60 neutral tax policy that will free consumers to choose a provider
61 based on tax-neutral considerations. This chapter further spurs
62 new competition by simplifying an extremely complicated state
63 and local tax and fee system. Simplification will lower the cost
64 of collecting taxes and fees, increase service availability, and
65 place downward pressure on price. Newfound administrative
66 efficiency is demonstrated by a reduction in the number of
67 returns that a provider must file each month. By restructuring
68 separate taxes and fees into a revenue-neutral communications
69 services tax centrally administered by the department, this
70 chapter will ensure that the growth of the industry is
71 unimpaired by excessive governmental regulation. The tax imposed
72 pursuant to this chapter is a replacement for taxes and fees
73 previously imposed and is not a new tax. The taxes imposed and
74 administered pursuant to this chapter are of general application
75 and are imposed in a uniform, consistent, and nondiscriminatory
76 manner.

77 Section 2. Section 202.11, Florida Statutes, is amended to
78 read:

79 202.11 Definitions.—As used in this chapter:

80 ~~(1) "Cable service" means the transmission of video, audio,~~
81 ~~or other programming service to purchasers, and the purchaser~~
82 ~~interaction, if any, required for the selection or use of any~~
83 ~~such programming service, regardless of whether the programming~~
84 ~~is transmitted over facilities owned or operated by the cable~~
85 ~~service provider or over facilities owned or operated by one or~~
86 ~~more other dealers of communications services. The term includes~~
87 ~~point-to-point and point-to-multipoint distribution services by~~

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88 ~~which programming is transmitted or broadcast by microwave or~~
89 ~~other equipment directly to the purchaser's premises, but does~~
90 ~~not include direct-to-home satellite service. The term includes~~
91 ~~basic, extended, premium, pay per view, digital, and music~~
92 ~~services.~~

93 (1)~~(2)~~ "Communications services" means the transmission,
94 conveyance, or routing of voice, data, audio, video, or any
95 other information or signals, including video ~~cable~~ services, to
96 a point, or between or among points, by or through any
97 electronic, radio, satellite, cable, optical, microwave, or
98 other medium or method now in existence or hereafter devised,
99 regardless of the protocol used for such transmission or
100 conveyance. The term includes such transmission, conveyance, or
101 routing in which computer processing applications are used to
102 act on the form, code, or protocol of the content for purposes
103 of transmission, conveyance, or routing without regard to
104 whether such service is referred to as voice-over-Internet-
105 protocol services or is classified by the Federal Communications
106 Commission as enhanced or value-added. The term does not
107 include:

108 (a) Information services.

109 (b) Installation or maintenance of wiring or equipment on a
110 customer's premises.

111 (c) The sale or rental of tangible personal property.

112 (d) The sale of advertising, including, but not limited to,
113 directory advertising.

114 (e) Bad check charges.

115 (f) Late payment charges.

116 (g) Billing and collection services.

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117 (h) Internet access service, electronic mail service,
118 electronic bulletin board service, or similar online computer
119 services.

120 (i) Digital goods.

121 (j) Digital services.

122 (2)~~(3)~~ "Dealer" means a person registered with the
123 department as a provider of communications services in this
124 state.

125 (3)~~(4)~~ "Department" means the Department of Revenue.

126 (4) "Digital good" means any downloaded good or product
127 that is delivered or transferred by means other than tangible
128 storage media, including downloaded games, software, music, or
129 other digital content. The term does not include video service.

130 (5) "Digital service" means any service, other than video
131 service, which is provided electronically, including remotely
132 provided access to or use of software or another digital good,
133 and also includes the following services, if they are provided
134 remotely: monitoring, security, distance learning, energy
135 management, medical diagnostic, mechanical diagnostic, and
136 vehicle tracking services. If a digital service is bundled for
137 sale with the transmission, conveyance, or routing of any
138 information or signals, the bundled service is a digital service
139 unless the tax imposed under this chapter and chapter 203 has
140 not been paid with respect to such transmission, conveyance, or
141 routing.

142 (6)~~(5)~~ "Direct-to-home satellite service" has the meaning
143 ascribed in the Communications Act of 1934, 47 U.S.C. s. 303(v).

144 (7)~~(6)~~ "Information service" means the offering of a
145 capability for generating, acquiring, storing, transforming,

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146 processing, retrieving, using, or making available information
147 via communications services, including, but not limited to,
148 electronic publishing, web-hosting service, and end-user 900
149 number service. The term does not include ~~any video, audio, or~~
150 ~~other programming service that uses point-to-multipoint~~
151 ~~distribution by which programming is delivered, transmitted, or~~
152 ~~broadcast by any means, including any interaction that may be~~
153 ~~necessary for selecting and using the service, regardless of~~
154 ~~whether the programming is delivered, transmitted, or broadcast~~
155 ~~over facilities owned or operated by the seller or another, or~~
156 ~~whether denominated as cable service or as basic, extended,~~
157 ~~premium, pay-per-view, digital, music, or two-way cable service.~~

158 (8) "Internet access service" has the same meaning as
159 ascribed to the term "Internet access" by s. 1105(5) of the
160 Internet Tax Freedom Act, 47 U.S.C. s. 151 note, as amended by
161 Pub. L. No. 110-108.

162 (9)~~(7)~~ "Mobile communications service" means ~~commercial~~
163 mobile ~~radio~~ service, as defined in 47 C.F.R. s. 20.3 as in
164 effect on June 1, 1999. The term does not include air-ground
165 radiotelephone service as defined in 47 C.F.R. s. 22.99 as in
166 effect on June 1, 1999.

167 (10)~~(8)~~ "Person" has the meaning ascribed in s. 212.02.

168 (11)~~(9)~~ "Prepaid calling arrangement" means the separately
169 stated retail sale ~~by advance payment~~ of communications services
170 that must be paid for in advance; that may be used to place or
171 receive ~~consist exclusively of~~ telephone calls ~~originated;~~ that
172 are enabled by using an access number, authorization code, or
173 other means that may be manually, electronically, or otherwise
174 entered;~~;~~ and that are sold in predetermined units or dollars of

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175 which the number declines on a predetermined basis ~~with use~~ in a
176 known amount.

177 (12) ~~(10)~~ "Purchaser" means the person paying for or
178 obligated to pay for communications services.

179 (13) ~~(11)~~ "Retail sale" means the sale of communications
180 services for any purpose other than for resale or for use as a
181 component part of or for integration into communications
182 services to be resold in the ordinary course of business.
183 However, any sale for resale must comply with s. 202.16(2) and
184 the rules adopted thereunder.

185 (14) ~~(12)~~ "Sale" means the provision of communications
186 services for a consideration.

187 (15) ~~(13)~~ "Sales price" means the total amount charged in
188 money or other consideration by a dealer for the sale of the
189 right or privilege of using communications services in this
190 state, including any property or other service, not described in
191 paragraph (a), which is services that are part of the sale and
192 for which the charge is not separately itemized on a customer's
193 bill or separately allocated under subparagraph (b)8. The sales
194 price of communications services may ~~shall~~ not be reduced by any
195 separately identified components of the charge which ~~that~~
196 constitute expenses of the dealer, including, but not limited
197 to, sales taxes on goods or services purchased by the dealer,
198 property taxes, taxes measured by net income, and universal-
199 service fund fees.

200 (a) The sales price of communications services includes
201 ~~shall include~~, whether or not separately stated, charges for any
202 of the following:

203 1. The connection, movement, change, or termination of

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- 204 communications services.
- 205 2. The detailed billing of communications services.
- 206 3. The sale of directory listings in connection with a
- 207 communications service.
- 208 4. Central office and custom calling features.
- 209 5. Voice mail and other messaging service.
- 210 6. Directory assistance.
- 211 7. The service of sending or receiving a document commonly
- 212 referred to as a facsimile or "fax," except when performed
- 213 during the course of providing professional or advertising
- 214 services.
- 215 (b) The sales price of communications services does not
- 216 include charges for any of the following:
- 217 1. An ~~Any~~ excise tax, sales tax, or similar tax levied by
- 218 the United States or any state or local government on the
- 219 purchase, sale, use, or consumption of any communications
- 220 service, including, but not limited to, a ~~any~~ tax imposed under
- 221 this chapter or chapter 203 which is permitted or required to be
- 222 added to the sales price of such service, if the tax is stated
- 223 separately.
- 224 2. A ~~Any~~ fee or assessment levied by the United States or
- 225 any state or local government, including, but not limited to,
- 226 regulatory fees and emergency telephone surcharges, which must
- 227 ~~is required to~~ be added to the price of the ~~such~~ service if the
- 228 fee or assessment is separately stated.
- 229 3. Communications services paid for by inserting coins into
- 230 coin-operated communications devices available to the public.
- 231 4. The sale or recharge of a prepaid calling arrangement.
- 232 5. The provision of air-to-ground communications services,

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233 defined as a radio service provided to a purchaser ~~purchasers~~
234 while on board an aircraft.

235 6. A dealer's internal use of communications services in
236 connection with its business of providing communications
237 services.

238 7. Charges for property or other services that are not part
239 of the sale of communications services, if such charges are
240 stated separately from the charges for communications services.

241 8. ~~To the extent required by federal law,~~ Charges for goods
242 and services that are exempt from tax under this chapter,
243 including Internet access services but excluding any item
244 described in paragraph (a), that ~~which~~ are not separately
245 itemized on a customer's bill, but that ~~which~~ can be reasonably
246 identified from the selling dealer's books and records kept in
247 the regular course of business. The dealer may support the
248 allocation of charges with books and records kept in the regular
249 course of business covering the dealer's entire service area,
250 including territories outside this state.

251 ~~(16)-(14)~~ "Service address" means:

252 (a) Except as otherwise provided in this section:

253 1. The location of the communications equipment from which
254 communications services originate or at which communications
255 services are received by the customer;

256 2. In the case of a communications service paid through a
257 credit or payment mechanism that does not relate to a service
258 address, such as a bank, travel, debit, or credit card, and in
259 the case of third-number and calling-card calls, the term
260 "service address" means the address of the central office, as
261 determined by the area code and the first three digits of the

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262 seven-digit originating telephone number; or

263 3. If the location of the equipment described in
264 subparagraph 1. is not known and subparagraph 2. is
265 inapplicable, the term "service address" means the location of
266 the customer's primary use of the communications service. For
267 purposes of this subparagraph, the location of the customer's
268 primary use of a communications service is the residential
269 street address or the business street address of the customer.

270 (b) In the case of video ~~cable~~ services and direct-to-home
271 satellite services, the location where the customer receives the
272 services in this state.

273 (c) In the case of mobile communications services, the
274 customer's place of primary use.

275 (17)~~(15)~~ "Unbundled network element" means a network
276 element, as defined in 47 U.S.C. s. 153(29), to which access is
277 provided on an unbundled basis pursuant to 47 U.S.C. s.
278 251(c)(3).

279 (18)~~(16)~~ "Private communications service" means a
280 communications service that entitles the subscriber or user to
281 exclusive or priority use of a communications channel or group
282 of channels between or among channel termination points,
283 regardless of the manner in which such channel or channels are
284 connected, and includes switching capacity, extension lines,
285 stations, and any other associated services that ~~which~~ are
286 provided in connection with the use of such channel or channels.

287 (19)~~(17)~~(a) "Customer" means:

288 1. The person or entity that contracts with the home
289 service provider for mobile communications services; or

290 2. If the end user of mobile communications services is not

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291 the contracting party, the end user of the mobile communications
292 service. This subparagraph only applies for the purpose of
293 determining the place of primary use.

294 (b) "Customer" does not include:

- 295 1. A reseller of mobile communications services; or
296 2. A serving carrier under an agreement to serve the
297 customer outside the home service provider's licensed service
298 area.

299 ~~(18) "Enhanced zip code" means a United States postal zip~~
300 ~~code of 9 or more digits.~~

301 (20)~~(19)~~ "Home service provider" means the facilities-based
302 carrier or reseller with which the customer contracts for the
303 provision of mobile communications services.

304 (21)~~(20)~~ "Licensed service area" means the geographic area
305 in which the home service provider is authorized by law or
306 contract to provide mobile communications service to the
307 customer.

308 (22)~~(21)~~ "Place of primary use" means the street address
309 representative of where the customer's use of the mobile
310 communications service primarily occurs, which must be:

311 (a) The residential street address or the primary business
312 street address of the customer; and

313 (b) Within the licensed service area of the home service
314 provider.

315 (23)~~(22)~~ (a) "Reseller" means a provider who purchases
316 communications services from another communications service
317 provider and then resells, uses as a component part of, or
318 integrates the purchased services into a mobile communications
319 service.

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320 (b) The term "Reseller" does not include a serving carrier
321 with which a home service provider arranges for the services to
322 its customers outside the home service provider's licensed
323 service area.

324 ~~(24)-(23)~~ "Serving carrier" means a facilities-based carrier
325 providing mobile communications service to a customer outside a
326 home service provider's or reseller's licensed service area.

327 ~~(25)-(24)~~ "Video service" means the transmission of video,
328 audio, or other programming service to a purchaser, and the
329 purchaser interaction, if any, required for the selection or use
330 of a programming service, regardless of whether the programming
331 is transmitted over facilities owned or operated by the video
332 service provider or over facilities owned or operated by another
333 dealer of communications services. The term includes point-to-
334 point and point-to-multipoint distribution services through
335 which programming is transmitted or broadcast by microwave or
336 other equipment directly to the purchaser's premises, but does
337 not include direct-to-home satellite service. The term includes
338 basic, extended, premium, pay-per-view, digital video, two-way
339 cable, and music services ~~has the same meaning as that provided~~
340 ~~in s. 610.103.~~

341 Section 3. Subsection (1) of section 202.125, Florida
342 Statutes, is amended to read:

343 202.125 Sales of communications services; specified
344 exemptions.—

345 (1) The separately stated sales price of communications
346 services sold to residential households is exempt from the tax
347 imposed by s. 202.12 and s. 203.01(1)(b)3. This exemption does
348 not apply to any residence that constitutes all or part of a

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349 transient public lodging establishment as defined in chapter
350 509, any mobile communications service, any video ~~cable~~ service,
351 or any direct-to-home satellite service.

352 Section 4. Paragraph (a) of subsection (2) of section
353 202.16, Florida Statutes, is amended to read:

354 202.16 Payment.—The taxes imposed or administered under
355 this chapter and chapter 203 shall be collected from all dealers
356 of taxable communications services on the sale at retail in this
357 state of communications services taxable under this chapter and
358 chapter 203. The full amount of the taxes on a credit sale,
359 installment sale, or sale made on any kind of deferred payment
360 plan is due at the moment of the transaction in the same manner
361 as a cash sale.

362 (2) (a) A sale of communications services that are used as a
363 component part of or integrated into a communications service or
364 prepaid calling arrangement for resale, including, but not
365 limited to, carrier-access charges, interconnection charges paid
366 by providers of mobile communication services or other
367 communication services, charges paid by a video ~~cable~~ service
368 provider ~~providers~~ for the purchase of video programming or the
369 transmission of video or other programming by another dealer of
370 communications services, charges for the sale of unbundled
371 network elements, and any other intercompany charges for the use
372 of facilities for providing communications services for resale,
373 must be made in compliance with the rules of the department. A
374 Any person who makes a sale for resale which is not in
375 compliance with these rules is liable for any tax, penalty, and
376 interest due for failing to comply, to be calculated pursuant to
377 s. 202.28(2) (a).

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378 Section 5. Subsections (1) and (3) of section 202.195,
379 Florida Statutes, are amended to read:

380 202.195 Proprietary confidential business information;
381 public records exemption.-

382 (1) Proprietary confidential business information obtained
383 from a telecommunications company or from a franchised or
384 certificated video service provider ~~cable company~~ for the
385 purposes of ~~imposing fees for occupying the public rights-of-~~
386 ~~way,~~ assessing the local communications services tax pursuant to
387 s. 202.19, or occupying or regulating the public rights-of-way,
388 held by a local governmental entity, is confidential and exempt
389 from s. 119.07(1) and s. 24(a), Art. I of the State
390 Constitution. Such proprietary confidential business information
391 held by a local governmental entity may be used only for the
392 purposes of ~~imposing such fees,~~ assessing such tax, or
393 regulating such rights-of-way, and may not be used for any other
394 purposes, including, but not limited to, commercial or
395 competitive purposes.

396 (3) ~~Nothing in~~ This exemption does not expand ~~expands~~ the
397 information or documentation that a local governmental entity
398 may properly request under applicable law pursuant to ~~the~~
399 ~~imposition of fees for~~ occupying the rights-of-way, the local
400 communication services tax, or the regulation of its public
401 rights-of-way.

402 Section 6. Paragraph (b) of subsection (2) of section
403 202.20, Florida Statutes, is amended to read:

404 202.20 Local communications services tax conversion rates.-

405 (2)

406 (b) Except as otherwise provided in this subsection, the

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407 term "replaced revenue sources," as used in this section, means
408 the following taxes, charges, fees, or other impositions to the
409 extent that the respective local taxing jurisdictions were
410 authorized to impose them prior to July 1, 2000.

411 1. With respect to municipalities and charter counties and
412 the taxes authorized by s. 202.19(1):

413 a. The public service tax on telecommunications authorized
414 by former s. 166.231(9).

415 b. Franchise fees on video ~~cable~~ service providers as
416 authorized by 47 U.S.C. s. 542.

417 c. The public service tax on prepaid calling arrangements.

418 d. Franchise fees on dealers of communications services
419 which use the public roads or rights-of-way, up to the limit set
420 forth in s. 337.401. For purposes of calculating rates under
421 this section, it is the legislative intent that charter counties
422 be treated as having had the same authority as municipalities to
423 impose franchise fees on recurring local telecommunication
424 service revenues before ~~prior to~~ July 1, 2000. However, the
425 Legislature recognizes that the authority of charter counties to
426 impose such fees is in dispute, and the treatment provided in
427 this section is not an expression of legislative intent that
428 charter counties actually do or do not possess such authority.

429 e. Actual permit fees relating to placing or maintaining
430 facilities in or on public roads or rights-of-way, collected
431 from providers of long-distance, cable, and mobile
432 communications services for the fiscal year ending September 30,
433 1999; however, if a municipality or charter county elects the
434 option to charge permit fees pursuant to s. 337.401(3)(c)1.a.,
435 such fees may ~~shall~~ not be included as a replaced revenue

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436 source.

437 2. With respect to all other counties and the taxes
 438 authorized in s. 202.19(1), franchise fees on video cable
 439 service providers as authorized by 47 U.S.C. s. 542.

440 Section 7. Section 202.22, Florida Statutes, is amended to
 441 read:

442 202.22 Determination of local tax situs.—

443 ~~(1)~~ A dealer of communications services who is obligated to
 444 collect and remit a local communications services tax imposed
 445 under s. 202.19 shall be held harmless from any liability,
 446 including tax, interest, and penalties, which would otherwise be
 447 due solely as a result of an assignment of a service address to
 448 an incorrect local taxing jurisdiction, unless the liability
 449 arises from tax that is due with respect to taxable services
 450 that are included on bills to a customer which are dated on or
 451 after the first day of the fourth month after the dealer is
 452 notified by the department that the customer has been
 453 incorrectly assigned. ~~if the dealer of communications services~~
 454 ~~exercises due diligence in applying one or more of the following~~
 455 ~~methods for determining the local taxing jurisdiction in which a~~
 456 ~~service address is located:~~

457 ~~(a) Employing an electronic database provided by the~~
 458 ~~department under subsection (2).~~

459 ~~(b) Employing a database developed by the dealer or~~
 460 ~~supplied by a vendor which has been certified by the department~~
 461 ~~under subsection (3).~~

462 ~~(c)1. Employing enhanced zip codes to assign each street~~
 463 ~~address, address range, post office box, or post office box~~
 464 ~~range in the dealer's service area to a specific local taxing~~

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465 ~~jurisdiction.~~

466 ~~2. If an enhanced zip code overlaps boundaries of~~
467 ~~municipalities or counties, or if an enhanced zip code cannot be~~
468 ~~assigned to the service address because the service address is~~
469 ~~in a rural area or a location without postal delivery, the~~
470 ~~dealer of communications services or its database vendor shall~~
471 ~~assign the affected service addresses to one specific local~~
472 ~~taxing jurisdiction within such zip code based on a reasonable~~
473 ~~methodology. A methodology satisfies this subparagraph if the~~
474 ~~information used to assign service addresses is obtained by the~~
475 ~~dealer or its database vendor from:~~

476 ~~a. A database provided by the department;~~

477 ~~b. A database certified by the department under subsection~~
478 ~~(3);~~

479 ~~c. Responsible representatives of the relevant local taxing~~
480 ~~jurisdictions; or~~

481 ~~d. The United States Census Bureau or the United States~~
482 ~~Postal Service.~~

483 ~~(d) Employing a database of street addresses or other~~
484 ~~assignments that does not meet the requirements of paragraphs~~
485 ~~(a)-(c), but meets the criteria set forth in paragraph (3)(a) at~~
486 ~~the time of audit by the department.~~

487 ~~(2)(a) The department shall, subject to legislative~~
488 ~~appropriation, create as soon as practical and feasible, and~~
489 ~~thereafter maintain, an electronic database that gives due and~~
490 ~~proper regard to any format that is approved by the American~~
491 ~~National Standards Institute's Accredited Standards Committee~~
492 ~~X12 and that designates for each street address, address range,~~
493 ~~post office box, or post office box range in the state,~~

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494 ~~including any multiple postal street addresses applicable to one~~
495 ~~street location, the local taxing jurisdiction in which the~~
496 ~~street address, address range, post office box, or post office~~
497 ~~box range is located and the appropriate code for each such~~
498 ~~local taxing jurisdiction, identified by one nationwide standard~~
499 ~~numeric code. The nationwide standard numeric code must contain~~
500 ~~the same number of numeric digits, and each digit, or~~
501 ~~combination of digits, must refer to the same level of taxing~~
502 ~~jurisdiction throughout the United States using a format similar~~
503 ~~to FIPS 55-3 or other appropriate standard approved by the~~
504 ~~Federation of Tax Administrators and the Multistate Tax~~
505 ~~Commission. Each address or address range or post office box or~~
506 ~~post office box range must be provided in standard postal~~
507 ~~format, including the street number, street number range, street~~
508 ~~name, post office box number, post office box range, and zip~~
509 ~~code. The department shall provide notice of the availability of~~
510 ~~the database, and any subsequent revision thereof, by~~
511 ~~publication in the Florida Administrative Weekly.~~

512 ~~(b)1. Each local taxing jurisdiction shall furnish to the~~
513 ~~department all information needed to create and update the~~
514 ~~electronic database, including changes in service addresses,~~
515 ~~annexations, incorporations, reorganizations, and any other~~
516 ~~changes in jurisdictional boundaries. The information furnished~~
517 ~~to the department must specify an effective date, which must be~~
518 ~~the next ensuing January 1 or July 1, and such information must~~
519 ~~be furnished to the department at least 120 days prior to the~~
520 ~~effective date. However, the requirement that counties submit~~
521 ~~information pursuant to this paragraph shall be subject to~~
522 ~~appropriation.~~

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523 ~~2. The department shall update the electronic database in~~
524 ~~accordance with the information furnished by local taxing~~
525 ~~jurisdictions under subparagraph 1. Each update must specify the~~
526 ~~effective date as the next ensuing January 1 or July 1 and must~~
527 ~~be posted by the department on a website not less than 90 days~~
528 ~~prior to the effective date. A substantially affected person may~~
529 ~~provide notice to the database administrator of an objection to~~
530 ~~information contained in the electronic database. If an~~
531 ~~objection is supported by competent evidence, the department~~
532 ~~shall forward the evidence to the affected local taxing~~
533 ~~jurisdictions and update the electronic database in accordance~~
534 ~~with the determination furnished by local taxing jurisdictions~~
535 ~~to the department. The department shall also furnish the update~~
536 ~~on magnetic or electronic media to any dealer of communications~~
537 ~~services or vendor who requests the update on such media.~~
538 ~~However, the department may collect a fee from the dealer of~~
539 ~~communications services which does not exceed the actual cost of~~
540 ~~furnishing the update on magnetic or electronic media.~~
541 ~~Information contained in the electronic database is conclusive~~
542 ~~for purposes of this chapter. The electronic database is not an~~
543 ~~order, a rule, or a policy of general applicability.~~

544 ~~3. Each update must identify the additions, deletions, and~~
545 ~~other changes to the preceding version of the database.~~

546 ~~(3) For purposes of this section, a database must be~~
547 ~~certified by the department pursuant to rules that implement the~~
548 ~~following criteria and procedures:~~

549 ~~(a) The database must assign street addresses, address~~
550 ~~ranges, post office boxes, or post office box ranges to the~~
551 ~~proper jurisdiction with an overall accuracy rate of 95 percent~~

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552 ~~at a 95 percent level of confidence, as determined through a~~
553 ~~statistically reliable sample. The accuracy must be measured~~
554 ~~based on the entire geographic area within the state covered by~~
555 ~~such database.~~

556 ~~(b) Upon receipt of an application for certification or~~
557 ~~recertification of a database, the provisions of s. 120.60 shall~~
558 ~~apply, except that the department shall examine the application~~
559 ~~and, within 90 days after receipt, notify the applicant of any~~
560 ~~apparent errors or omissions and request any additional~~
561 ~~information determined necessary. The applicant shall designate~~
562 ~~an individual responsible for providing access to all records,~~
563 ~~facilities, and processes the department determines are~~
564 ~~reasonably necessary to review, inspect, or test to make a~~
565 ~~determination regarding the application. Such access must be~~
566 ~~provided within 10 working days after notification.~~

567 ~~(c) The application must be in the form prescribed by rule~~
568 ~~and must include the applicant's name, federal employer~~
569 ~~identification number, mailing address, business address, and~~
570 ~~any other information required by the department. The~~
571 ~~application may request that the applicant identify the~~
572 ~~applicant's proposal for testing the database.~~

573 ~~(d) Each application for certification must be approved or~~
574 ~~denied upon written notice within 180 days after receipt of a~~
575 ~~completed application. The notice must specify the grounds for~~
576 ~~denial, inform the applicant of any remedy that is available,~~
577 ~~and indicate the procedure that must be followed. Filing of a~~
578 ~~petition under chapter 120 does not preclude the department from~~
579 ~~certifying the database upon a demonstration that the~~
580 ~~deficiencies have been corrected.~~

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581 ~~(e) Certification or recertification of a database under~~
582 ~~this subsection is effective from the date of the department's~~
583 ~~notice approving the application until the expiration of 3 or 4~~
584 ~~years following such date, as set forth in the notice, except as~~
585 ~~provided in paragraph (f).~~

586 ~~(f) An application for recertification of a database must~~
587 ~~be received by the department not more than 3 years after the~~
588 ~~date of any prior certification. The application and procedures~~
589 ~~relating thereto shall be governed by this subsection, except as~~
590 ~~otherwise provided in this paragraph. When an application for~~
591 ~~recertification has been timely submitted, the existing~~
592 ~~certification shall not expire but shall remain effective until~~
593 ~~the application has received final action by the department, or~~
594 ~~if the application is denied, until the denial is no longer~~
595 ~~subject to administrative or judicial review or such later date~~
596 ~~as may be fixed by order of the reviewing court.~~

597 ~~(g) Notwithstanding any provision of law to the contrary,~~
598 ~~if a dealer submits an application for certification on or~~
599 ~~before the later of October 1, 2001, or the date that is 30 days~~
600 ~~after the date on which the applicable department rule becomes~~
601 ~~effective, the 180-day time limit set forth in paragraph (d)~~
602 ~~does not apply. During the time the application is under~~
603 ~~consideration by the department or, if the application is~~
604 ~~denied, until the denial is no longer subject to administrative~~
605 ~~or judicial review or until a later date fixed by order of the~~
606 ~~reviewing court:~~

607 ~~1. For purposes of computing the amount of the deduction to~~
608 ~~which such dealer is entitled under s. 202.28, the dealer shall~~
609 ~~be deemed to have used a certified database pursuant to~~

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610 ~~paragraph (1)(b).~~

611 ~~2. In the event that such application is approved, such~~
612 ~~approval shall be deemed to have been effective on the date of~~
613 ~~the application or October 1, 2001, whichever is later.~~

614 ~~(4)(a) As used in this section, "due diligence" means the~~
615 ~~care and attention that is expected from, and ordinarily~~
616 ~~exercised by, a reasonable and prudent person under the~~
617 ~~circumstances.~~

618 ~~(b) Notwithstanding any law to the contrary, a dealer of~~
619 ~~communications services is exercising due diligence in applying~~
620 ~~one or more of the methods set forth in subsection (1) if the~~
621 ~~dealer:~~

622 ~~1. Expends reasonable resources to accurately and reliably~~
623 ~~implement such method. However, the employment of enhanced zip~~
624 ~~codes pursuant to paragraph (1)(c) satisfies the requirements of~~
625 ~~this subparagraph; and~~

626 ~~2. Maintains adequate internal controls in assigning street~~
627 ~~addresses, address ranges, post offices boxes, and post office~~
628 ~~box ranges to taxing jurisdictions. Internal controls are~~
629 ~~adequate if the dealer of communications services:~~

630 ~~a. Maintains and follows procedures to obtain and implement~~
631 ~~periodic and consistent updates to the database at least once~~
632 ~~every 6 months; and~~

633 ~~b. Corrects errors in the assignments of service addresses~~
634 ~~to local taxing jurisdictions within 120 days after the dealer~~
635 ~~discovers such errors.~~

636 ~~(5) If a dealer of communications services does not use one~~
637 ~~or more of the methods specified in subsection (1) for~~
638 ~~determining the local taxing jurisdiction in which a service~~

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639 ~~address is located, the dealer of communications services may be~~
640 ~~held liable to the department for any tax, including interest~~
641 ~~and penalties, which is due as a result of assigning the service~~
642 ~~address to an incorrect local taxing jurisdiction. However, the~~
643 ~~dealer of communications services is not liable for any tax,~~
644 ~~interest, or penalty to the extent that such amount was~~
645 ~~collected and remitted by the dealer of communications services~~
646 ~~with respect to a tax imposed by another local taxing~~
647 ~~jurisdiction. Upon determining that an amount was collected and~~
648 ~~remitted by a dealer of communications services with respect to~~
649 ~~a tax imposed by another local taxing jurisdiction, the~~
650 ~~department shall adjust the respective amounts of the proceeds~~
651 ~~paid to each such taxing jurisdiction under s. 202.18 in the~~
652 ~~month immediately following such determination.~~

653 ~~(6) (a) Pursuant to rules adopted by the department, each~~
654 ~~dealer of communications services must notify the department of~~
655 ~~the methods it intends to employ for determining the local~~
656 ~~taxing jurisdiction in which service addresses are located.~~

657 ~~(b) Notwithstanding s. 202.28, if a dealer of~~
658 ~~communications services employs a method of assigning service~~
659 ~~addresses other than as set forth in paragraph (1) (a), paragraph~~
660 ~~(1) (b), or paragraph (1) (c), the deduction allowed to the dealer~~
661 ~~of communications services as compensation under s. 202.28 shall~~
662 ~~be 0.25 percent of that portion of the tax due and accounted for~~
663 ~~and remitted to the department which is attributable to such~~
664 ~~method of assigning service addresses other than as set forth in~~
665 ~~paragraph (1) (a), paragraph (1) (b), or paragraph (1) (c).~~

666 ~~(7) As used in this section, "enhanced zip code" means a~~
667 ~~United States postal zip code of 9 or more digits.~~

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668 ~~(8) All local communications services taxes collected by a~~
669 ~~dealer are subject to the provisions of s. 213.756. The hold~~
670 ~~harmless protection provided by subsection (1) does not entitle~~
671 ~~a dealer to retain or take credits for taxes collected from any~~
672 ~~customers that are assigned to an incorrect local taxing~~
673 ~~jurisdiction in excess of the taxes due to the correct local~~
674 ~~taxing jurisdiction for that customer. Dealers are entitled to~~
675 ~~refunds of or credits for such excess collections only upon~~
676 ~~making refunds or providing credits to the customer.~~

677 Section 8. Subsections (2) and (5) of section 202.23,
678 Florida Statutes, are amended to read:

679 202.23 Procedure on purchaser's request for refund or
680 credit of communications services taxes.—

681 (2) This section provides the sole and exclusive procedure
682 and remedy for a purchaser who claims that a dealer has
683 collected communications services taxes imposed or administered
684 under this chapter which were not due. An action that arises as
685 a result of the claimed collection of taxes that were not due
686 may not be commenced or maintained by or on behalf of a
687 purchaser against a dealer, a municipality, a county, or the
688 state unless the purchaser pleads and proves that the purchaser
689 has exhausted the procedures in subsection (1) and that the
690 defendant has failed to comply with subsection (1). However, a
691 dealer who does not make a determination ~~no determination by a~~
692 ~~dealer~~ under paragraph (1)(c) shall be deemed a failure to
693 comply with subsection (1) if the dealer has complied with the
694 obligations imposed on the dealer by paragraphs (1)(d), (e), and
695 (f). In any such action, it is a complete defense if ~~that~~ the
696 dealer, a municipality, a county, or the state has refunded the

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697 taxes claimed or credited the purchaser's account. ~~In such an~~
698 ~~action against a dealer, it is also a complete defense that, in~~
699 ~~collecting the tax, the dealer used one or more of the methods~~
700 ~~set forth in s. 202.22 for assigning the purchaser to a local~~
701 ~~taxing jurisdiction.~~ An Such action is barred unless it is
702 commenced within 180 days following the date of the dealer's
703 written response under paragraph (1)(f), or within 1 year
704 following submission of the purchaser's request to the dealer if
705 the dealer failed to issue a timely written response. The relief
706 available to a purchaser as a result of collection of
707 communications services taxes that were not due is limited to a
708 refund of or credit for such taxes.

709 (5) A dealer who has collected and remitted amounts that
710 were not due, as determined by the department under paragraph
711 (1)(e), who has issued a refund or credit to the purchaser for
712 such amounts, and who takes a credit or receives a refund from
713 the department for such amounts as provided in subsection (3) is
714 not subject to assessment for any of the tax that was refunded
715 or credited or for any interest or penalty with respect to the
716 tax. In addition, a dealer who modifies his or her tax
717 compliance practices to conform to a department determination
718 under paragraph (1)(e) is not subject to assessment as a result
719 of such modification, absent a subsequent change in law ~~or~~
720 ~~update to a database pursuant to s. 202.22.~~

721 Section 9. Subsection (3) is added to section 202.231,
722 Florida Statutes, to read:

723 202.231 Provision of information to local taxing
724 jurisdictions.—

725 (3) The gross taxable sales and net tax information

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726 contained in the monthly reports required by this section shall
727 be aggregated on a jurisdiction-by-jurisdiction basis, and the
728 aggregate jurisdiction-by-jurisdiction information shall be made
729 available by the department to the public through the
730 department's website for each fiscal year this chapter has been
731 in effect.

732 Section 10. Paragraphs (a) and (c) of subsection (2) of
733 section 202.24, Florida Statutes, are amended to read:

734 202.24 Limitations on local taxes and fees imposed on
735 dealers of communications services.—

736 (2) (a) Except as provided in paragraph (c), each public
737 body is prohibited from:

738 1. Levying on or collecting from dealers or purchasers of
739 communications services any tax, charge, fee, or other
740 imposition on or with respect to the provision or purchase of
741 communications services.

742 2. Requiring any dealer of communications services to enter
743 into or extend the term of a franchise or other agreement that
744 requires the payment of a tax, charge, fee, or other imposition.

745 3. Adopting or enforcing any provision of any ordinance or
746 agreement to the extent that such provision obligates a dealer
747 of communications services to charge, collect, or pay to the
748 public body a tax, charge, fee, or other imposition.

749
750 Municipalities and counties may not negotiate those terms and
751 conditions related to franchise fees or the definition of gross
752 revenues or other definitions or methodologies related to the
753 payment or assessment of franchise fees on providers of ~~cable~~ or
754 video services.

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- 755 (c) This subsection does not apply to:
- 756 1. Local communications services taxes levied under this
- 757 chapter.
- 758 2. Ad valorem taxes levied pursuant to chapter 200.
- 759 3. Business taxes levied under chapter 205.
- 760 4. "911" service charges levied under chapter 365.
- 761 5. Amounts charged for the rental or other use of property
- 762 owned by a public body which is not in the public rights-of-way
- 763 to a dealer of communications services for any purpose,
- 764 including, but not limited to, the placement or attachment of
- 765 equipment used in the provision of communications services.
- 766 6. Permit fees of general applicability which are not
- 767 related to placing or maintaining facilities in or on public
- 768 roads or rights-of-way.
- 769 7. Permit fees related to placing or maintaining facilities
- 770 in or on public roads or rights-of-way pursuant to s. 337.401.
- 771 8. Any in-kind requirements, institutional networks, or
- 772 contributions for, or in support of, the use or construction of
- 773 public, educational, or governmental access facilities allowed
- 774 under federal law and imposed on providers of ~~cable~~ or video
- 775 service pursuant to any existing ordinance or an existing
- 776 franchise agreement granted by each municipality or county,
- 777 under which ordinance or franchise agreement service is provided
- 778 before ~~prior to~~ July 1, 2007, or as permitted under chapter 610.
- 779 ~~Nothing in~~ This subparagraph does not ~~shall~~ prohibit ~~the ability~~
- 780 ~~of~~ providers of ~~cable~~ or video service from recovering the ~~to~~
- 781 ~~recover such~~ expenses as allowed under federal law.
- 782 9. Special assessments and impact fees.
- 783 10. Pole attachment fees that are charged by a local

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784 government for attachments to utility poles owned by the local
785 government.

786 11. Utility service fees or other similar user fees for
787 utility services.

788 12. Any other generally applicable tax, fee, charge, or
789 imposition authorized by general law on July 1, 2000, which is
790 not specifically prohibited by this subsection or included as a
791 replaced revenue source in s. 202.20.

792 Section 11. Paragraphs (f), (g), (h), (i), and (j) of
793 subsection (3) of section 202.26, Florida Statutes, are amended
794 to read:

795 202.26 Department powers.—

796 (3) To administer the tax imposed by this chapter, the
797 department may adopt rules relating to:

798 (f) The records and methods necessary for a dealer to
799 demonstrate the exercise of due diligence as defined by s.
800 202.22 ~~202.22(4)(b)~~.

801 ~~(g) The creation of the database described in s. 202.22(2)~~
802 ~~and the certification and recertification of the databases as~~
803 ~~described in s. 202.22(3).~~

804 (g) ~~(h)~~ The registration of dealers.

805 (h) ~~(i)~~ The review of applications for, and the issuance of,
806 direct-pay permits, and the returns required to be filed by
807 holders thereof.

808 (i) ~~(j)~~ The types of books and records kept in the regular
809 course of business which must be available during an audit of a
810 dealer's books and records when the dealer has made an
811 allocation or attribution pursuant to the definition of sales
812 prices in s. 202.11(15)(b)8. ~~202.11(13)(b)8.~~ and examples of

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813 methods for determining the reasonableness thereof. Books and
814 records kept in the regular course of business include, but are
815 not limited to, general ledgers, price lists, cost records,
816 customer billings, billing system reports, tariffs, and other
817 regulatory filings and rules of regulatory authorities. The ~~Such~~
818 records may be required to be made available to the department
819 in an electronic format when so kept by the dealer. The dealer
820 may support the allocation of charges with books and records
821 kept in the regular course of business covering the dealer's
822 entire service area, including territories outside this state.
823 During an audit, the department may reasonably require
824 production of any additional books and records found necessary
825 to assist in its determination.

826 Section 12. Paragraph (e) of subsection (2) of section
827 202.28, Florida Statutes, is amended to read:

828 202.28 Credit for collecting tax; penalties.—

829 (2)

830 ~~(c) If a dealer of communications services does not use one~~
831 ~~or more of the methods specified in s. 202.22(1) for assigning~~
832 ~~service addresses to local jurisdictions and assigns one or more~~
833 ~~service addresses to an incorrect local jurisdiction in~~
834 ~~collecting and remitting local communications services taxes~~
835 ~~imposed under s. 202.19, the dealer shall be subject to a~~
836 ~~specific penalty of 10 percent of any tax collected but reported~~
837 ~~to the incorrect jurisdiction as a result of incorrect~~
838 ~~assignment, except that the penalty imposed under this paragraph~~
839 ~~with respect to a single return may not exceed \$10,000.~~

840 Section 13. Paragraph (a) of subsection (1) of section
841 203.01, Florida Statutes, is amended to read:

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842 203.01 Tax on gross receipts for utility and communications
843 services.—

844 (1) (a) 1. A tax is imposed on gross receipts from utility
845 services that are delivered to a retail consumer in this state.
846 The ~~Such~~ tax shall be levied as provided in paragraphs (b)-(j).

847 2. A tax is levied on communications services as defined in
848 s. 202.11(1) ~~202.11(2)~~. The ~~Such~~ tax shall be applied to the
849 same services and transactions as are subject to taxation under
850 chapter 202, and to communications services that are subject to
851 the exemption provided in s. 202.125(1). The ~~Such~~ tax shall be
852 applied to the sales price of communications services when sold
853 at retail, as the ~~such~~ terms are defined in s. 202.11, shall be
854 due and payable at the same time as the taxes imposed pursuant
855 to chapter 202, and shall be administered and collected pursuant
856 to the provisions of chapter 202.

857 Section 14. Paragraph (e) of subsection (1) of section
858 212.05, Florida Statutes, is amended to read:

859 212.05 Sales, storage, use tax.—It is hereby declared to be
860 the legislative intent that every person is exercising a taxable
861 privilege who engages in the business of selling tangible
862 personal property at retail in this state, including the
863 business of making mail order sales, or who rents or furnishes
864 any of the things or services taxable under this chapter, or who
865 stores for use or consumption in this state any item or article
866 of tangible personal property as defined herein and who leases
867 or rents such property within the state.

868 (1) For the exercise of such privilege, a tax is levied on
869 each taxable transaction or incident, which tax is due and
870 payable as follows:

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871 (e)1. At the rate of 6 percent on charges for:

872 a. Prepaid calling arrangements. The tax on charges for
873 prepaid calling arrangements shall be collected at the time of
874 sale and remitted by the selling dealer.

875 (I) "Prepaid calling arrangement" means the separately
876 stated retail sale ~~by advance payment~~ of communications services
877 that must be paid for in advance; that may be used to place or
878 receive consist exclusively of telephone calls; that are enabled
879 ~~originated~~ by using an access number, authorization code, or
880 other means that may be manually, electronically, or otherwise
881 entered; and that are sold in predetermined units or dollars
882 whose number declines on a predetermined basis ~~with use~~ in a
883 known amount.

884 (II) If the sale or recharge of the prepaid calling
885 arrangement does not take place at the dealer's place of
886 business, it shall be deemed to take place at the customer's
887 shipping address or, if no item is shipped, at the customer's
888 address or the location associated with the customer's mobile
889 telephone number.

890 (III) The sale or recharge of a prepaid calling arrangement
891 shall be treated as a sale of tangible personal property for
892 purposes of this chapter, whether or not a tangible item
893 evidencing such arrangement is furnished to the purchaser, and
894 such sale within this state subjects the selling dealer to the
895 jurisdiction of this state for purposes of this subsection.

896 b. The installation of telecommunication and telegraphic
897 equipment.

898 c. Electrical power or energy, except that the tax rate for
899 charges for electrical power or energy is 7 percent.

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900 2. The provisions of s. 212.17(3), regarding credit for tax
901 paid on charges subsequently found to be worthless, shall be
902 equally applicable to any tax paid under the provisions of this
903 section on charges for prepaid calling arrangements,
904 telecommunication or telegraph services, or electric power
905 subsequently found to be uncollectible. The word "charges" in
906 this paragraph does not include any excise or similar tax levied
907 by the Federal Government, any political subdivision of the
908 state, or any municipality upon the purchase, sale, or recharge
909 of prepaid calling arrangements or upon the purchase or sale of
910 telecommunication, television system program, or telegraph
911 service or electric power, which tax is collected by the seller
912 from the purchaser.

913 Section 15. Paragraph (a) of subsection (1) of section
914 610.118, Florida Statutes, is amended to read:

915 610.118 Impairment; court-ordered operations.—

916 (1) If an incumbent cable or video service provider is
917 required to operate under its existing franchise and is legally
918 prevented by a lawfully issued order of a court of competent
919 jurisdiction from exercising its right to terminate its existing
920 franchise pursuant to the terms of s. 610.105, any
921 certificateholder providing cable service or video service in
922 whole or in part within the service area that is the subject of
923 the incumbent cable or video service provider's franchise shall,
924 for as long as the court order remains in effect, comply with
925 the following franchise terms and conditions as applicable to
926 the incumbent cable or video service provider in the service
927 area:

928 (a) The certificateholder shall pay to the municipality or

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929 county:

930 1. Any prospective lump-sum or recurring per-subscriber
931 funding obligations to support public, educational, and
932 governmental access channels or other prospective franchise-
933 required monetary grants related to public, educational, or
934 governmental access facilities equipment and capital costs.
935 Prospective lump-sum payments shall be made on an equivalent
936 per-subscriber basis calculated as follows: the amount of the
937 prospective funding obligations divided by the number of
938 subscribers being served by the incumbent cable service provider
939 at the time of payment, divided by the number of months
940 remaining in the incumbent cable or video service provider's
941 franchise equals the monthly per subscriber amount to be paid by
942 the certificateholder until the expiration or termination of the
943 incumbent cable or video service provider's franchise; and

944 2. If the incumbent cable or video service provider is
945 required to make payments for the funding of an institutional
946 network, the certificateholder shall pay an amount equal to the
947 incumbent's funding obligations but not to exceed 1 percent of
948 the sales price, as defined in s. 202.11(15) ~~202.11(13)~~, for the
949 taxable monthly retail sales of cable or video programming
950 services the certificateholder received from subscribers in the
951 affected municipality or county. All definitions and exemptions
952 under chapter 202 apply in the determination of taxable monthly
953 retail sales of cable or video programming services.

954 Section 16. Section 624.105, Florida Statutes, is amended
955 to read:

956 624.105 Waiver of customer liability.—Any regulated company
957 as defined in s. 350.111, any electric utility as defined in s.

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958 366.02(2), any utility as defined in s. 367.021(12) or s.
959 367.022(2) and (7), and any provider of communications services
960 as defined in s. 202.11(1) ~~202.11(2)~~ may charge for and include
961 an optional waiver of liability provision in their customer
962 contracts under which the entity agrees to waive all or a
963 portion of the customer's liability for service from the entity
964 for a defined period in the event of the customer's call to
965 active military service, death, disability, involuntary
966 unemployment, qualification for family leave, or similar
967 qualifying event or condition. Such provisions may not be
968 effective in the customer's contract with the entity unless
969 affirmatively elected by the customer. No such provision shall
970 constitute insurance so long as the provision is a contract
971 between the entity and its customer.

972 Section 17. The following changes made in this act are
973 intended to be remedial in nature and apply retroactively, but
974 do not provide a basis for an assessment of any tax not paid or
975 create a right to a refund or credit of any tax paid before the
976 general effective date of this act:

977 (a) The changes made in section 2 of this act to
978 subsections (9), (11), and (15) of s. 202.11, Florida Statutes;

979 (b) The changes made in section 7 of this act to s. 202.22,
980 Florida Statutes; and

981 (c) The changes made in section 14 of this act to paragraph
982 (e) of subsection (1) of s. 212.05, Florida Statutes.

983 Section 18. This act shall take effect July 1, 2012.